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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 512]

भोपाल, सोमवार, दिनांक 19 सितम्बर 2022—भाद्र 28, शक 1944

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 19 सितम्बर 2022

क्र. 14101-205-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश माल और सेवा कर (संशोधन) विधेयक, 2022 (क्रमांक 19 सन् 2022) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,

राजेश यादव, अतिरिक्त सचिव.

MADHYA PRADESH BILL
NO. OF 2022

THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2022

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MADHYA PRADESH BILL
No. of 2022

THE MAHDYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2022

A Bill further to amend the Madhya Pradesh Goods and Services Tax Act, 2017.

Be it enacted by the Madhya Pradesh Legislature in the seventy-third year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Madhya Pradesh Goods and Services Tax (Amendment) Act, 2022.

(2) Save as otherwise provided, sections 2 to 15 and 20 of this Act shall come into force from such date as the State Government may, by notification in the Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act.

Amendment of Section 16.

2. In the Madhya Pradesh Goods and Services Tax Act, 2017, (hereinafter referred to as the principal Act), in section 16,—

(a) in sub-section (2),—

(i) after clause (b), the following clause shall be inserted, namely:—

“(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;”;

(ii) in clause (c), the words, figure and letter “or section 43A” shall be omitted;

(b) in sub-section (4), for the words and figure “due date of furnishing of the return under section 39 for the month of September”, the words “thirtieth day of November” shall be substituted.

Amendment of Section 29.

3. In Section 29 of the principal Act, in sub-section (2), —

(a) in clause (b), for the words “returns for three consecutive tax periods”, the words “the return for a financial year beyond three months from the due date of furnishing the said return” shall be substituted;

(b) in clause (c), for the words “a continuous period of six months”, the words “such continuous tax period as may be prescribed” shall be substituted.

Amendment of Section 34.

4. In Section 34 of the principal Act, in-section (2), for the word “September”, the words “the thirtieth day of November” shall be substituted.

Amendment of Section 37.

5. In Section 37 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of Section 10 or Section 51 or Section 52, shall furnish, electronically, subject to such conditions and restrictions and in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period

on or before the tenth day of the month succeeding the said tax period and such details shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies:

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit noticed by the Commissioner of Central tax shall be deemed to be notified by the Commissioner;

(b) sub-section (2) shall be deleted;

(c) in sub-section (3),—

(i) the words and figures “and which have remained unmatched under Section 42 or Section 43” shall be omitted;

(ii) in the first proviso, for the words and figures “furnishing of the return under Section 39 for the month of September”, the words “the thirtieth day of November” shall be substituted;

(d) after sub-section (3), the following new sub-section shall be inserted, namely:—

“(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods.”.

6. For Section 38 of the principal Act, the following section shall be substituted, namely:—

“38.(1) The details of outward supplies furnished by the registered persons under sub-section (1) of Section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of Section 37,—

(i) by any registered person within such period of taking registration as may be prescribed; or

Substitution of Section 38. Communication of details of inward supplies and input tax credit.

- (ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or
- (iii) by any registered person, the output tax payable by who in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or
- (iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or
- (v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of Section 49 subject to such conditions and restrictions as may be prescribed; or
- (vi) by such other class of persons as may be prescribed.”.

**Amendment of
Section 39.**

7. In Section 39 of the principal Act,—

- (a) in sub-section (5), for the word “twenty”, the word “thirteen” shall be substituted;
- (b) in sub-section (7), for the first proviso, the following proviso shall be substituted, namely:—

“Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

- (a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or
- (b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed.”;
- (c) in sub-section (9),—

(i) for the words and figures “Subject to the provisions of Sections 37 and 38, if, the word “Where” shall be substituted;

- (ii) in the proviso, for the words “the due date for furnishing of return for the month of September or second quarter”, the words “the thirtieth day of November” shall be substituted;

- (d) for sub-section (10), the following sub-section shall be substituted, namely:—

“(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under sub-section (1) of Section 37 for the said tax period has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of Section 37 for the said tax period.”.

8. For Section 41 of the principal Act, the following section shall be substituted, namely:— **Substitution of Section 41.**

“41. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self- assessed, in his return and such amount shall be credited to his electronic credit ledger. **Availment of input tax credit.**

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable where on has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.”.

9. Sections 42, 43 and 43A of the principal Act, shall be deleted. **Deletion of Sections 42, 43 and 43A.**

10. In Section 47 of the principal Act, in sub-section (1),— **Amendment of Section 47.**

- (a) the words “or inward” shall be omitted;
- (b) the words and figures “or Section 38” shall be omitted;
- (c) after the words and figures “Section 39 or Section 45”, the words and figures “or section 52” shall be inserted.

11. In Section 48 of the principal Act, in sub-section (2), the words and figure “the details of in ward supplies under section 38” shall be omitted. **Amendment of Section 48.**

12. In Section 49 of the principal Act,— **Amendment of Section 49.**

- (a) in sub-section (2), the words, figure and letter “or Section 43A” shall be omitted;
- (b) in sub-section (4), for the words “subject to such conditions”, the words “subject to such conditions and restrictions” shall be substituted;
- (c) after sub-section (11), the following new sub-section shall be inserted, namely:—

“(12) Notwithstanding any thing contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed.”.

**Amendment of
Section 50.**

13. In section 50 of the principal Act, for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

“(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four percent as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.”.

**Amendment of
Section 52.**

14. In Section 52 of the principal Act, in sub-section (6), in the proviso, for the words “due date for furnishing of statement for the month of September”, the words “thirtieth day of November” shall be substituted.

**Amendment of
Section 54**

15. In Section 54 of the principal Act,—

- (a) in sub-section (1), in the proviso, for the words and figure “may claim such refund in the return furnished under section 39 in such manner as may be prescribed”, the words “may claim such refund in such form and manner as may be prescribed” shall be substituted;
- (b) in sub-section (2), for the words “six months”, the words “two years” shall be substituted;
- (c) in sub-section (10), the words, bracket and figure “under sub-section (3)” shall be omitted;
- (d) in the *Explanation*, in clause (2), after sub-clause (b), the following sub-clause shall be inserted, namely:—

“(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;”.

**Retrospective
amendment of
notification
issued under
Section 146 .**

16. (1) The notification No. F. A-3-07-2018-1-V-(8), published in the Madhya Pradesh Gazette (Extraordinary) Serial No 47 dated the 23rd January, 2018, issued by the State Government, on the recommendations of the Council, under section 146 of the Madhya Pradesh Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, as specified in column (2) of the table below, on and from the date specified in column (3) of that Table :—

TABLE

| Notification number and date (1) | Amendment (2) | Date of effect of Amendment (3) |
|---|--|---------------------------------------|
| No. F. A-3-07-2018-1-V-(8), Dated 23rd January, 2018 | In the said notification, in paragraph 1, for the words "furnishing of returns and computation and settlement of integrated tax", the following shall be substituted, namely:— "furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification No. F A-3-50-2019-1-V (07), Dated 14th February, 2020, all functions provided under The Madhya Pradesh Goods and Services Tax Rules, 2017." | 22nd June, 2017 |

(2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the State Government had the power to amend the said notification under section 146 of the Madhya Pradesh Goods and Services Tax Act, 2017 retrospectively, at all material times.

17. (1) (1) The notification No F. A-3-27/2017/1/FIVE-(54), published in the Madhya Pradesh Gazette (Extraordinary) Serial No 307 dated the 30th June, 2017, issued by the State Government on the recommendations of the Council, under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Madhya Pradesh Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively as specified in column (2) of the table below, on and from the date specified in column (3) of that table :—

Retrospective amendment of notification issued under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56.

TABLE

| Notification number and date (1) | Amendment (2) | Date of effect of Amendment (3) |
|---|---|---------------------------------------|
| No F. A-3-27/2017/1/FIVE-(54), dated the 30th June, 2017, | In the said notification, in the Table, against serial number 2, in column (3), for the figures "24" the figures "18" shall be substituted. | 1st July, 2017 |

(2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the State Government had the power to amend the said notification under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Madhya Pradesh Goods and Services Tax Act, 2017, retrospectively, at all material times.

18. (1) Notwithstanding anything contained in the notification no. F-A3-33-2017-1-V(42), published in the Madhya Pradesh Gazette (Extraordinary) Serial No. 293 dated the 29th June, 2017, issued by the State Government on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Madhya Pradesh Goods and Services Tax Act, 2017, no State tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive).

Retrospective exemption from, or levy or collection of, State tax in certain cases.

(2) No refund shall be made of all such State tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Retrospective effect to notification issued under sub-section (2) of Section 7.

19. (1) Subject to the provisions of sub-section (2), the notification no F A-3-39/2017/1/V(83), published in the Madhya Pradesh Gazette (Extraordinary) Serial No.464 dated the 22nd November, 2019, issued by the State Government, on the recommendations of the Council, in exercise of the powers under sub-section (2) of section 7 of the Madhya Pradesh Goods and Services Tax Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

(2) No refund shall be made of all such State tax which has been collected, but which would not have been so collected, had the notification referred to in sub-section (1) been in force at all material times.

Retrospective exemption from, or levy or collection of, State tax in certain cases.

20. (1) Notwithstanding anything contained in the notification no. F. A-3-33-2017-1-V(42), published in the Madhya Pradesh Gazette (Extraordinary) at Serial No 293 dated the 29th June, 2017, issued by the State Government on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Madhya Pradesh Goods and Services Tax Act, 2017,—

- (i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);
- (ii) State tax at the rate of six percent shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

STATEMENT OF OBJECTS AND REASONS

In order to facilitate tax payer, it has become imperative to amend certain provisions related to input tax credit, registration cancellation, issuance of credit note, GST return filing, auto generation of statement, availment of Input Tax Credit, late fee, payment of tax, interest, Tax Collected at Source and refund in the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) and for providing retrospective effect to provisions related to some notification .

2. The objects for amendments are as follows:—

- (i) To add another condition to avail input tax credit by taxpayers.
- (ii) To facilitate composition tax payers by making provision of cancellation only for non filing of annual return.

- (iii) To provide facility for issuing credit notes till 30th day of November of following financial year.
- (iv) To amend provision related to furnishing outward supply and also add provision for necessarily furnishing details of outward supply of previous period before furnishing details related to current period.
- (v) To facilitate tax payers by adding provisions of auto generation of inward supply.
- (vi) To change in form, manner and time limit for monthly payment by quarterly return filers.
- (vii) To determine manner of claiming and reversing input tax credit.
- (viii) To delete section 42,43 and 43A.
- (ix) To insert provision of credit ledger utilization for adjustment of output tax liability.
- (x) To substitute provision of levying interest on input tax credit availed and utilized wrongly and effecting this provision retrospectively .
- (xi) To provide facility to E-commerce operator for rectification till 30th day of November of following financial year.
- (xii) To clarify relevant date for calculation of time limit in refund cases related to Special Economic Zone and Special Economic Zone Developer .
- (xiii) To provide retrospective effect to some notifications.

3. Hence this Bill.

BHOPAL :
Dated, the 12th September, 2022

JAGDISH DEVDA
Member-in-Charge.